

AMENDMENTS TO THE SPECIFICATOIN AND ABSTRACT

In the Specification:

Please replace the Specification with the Substitute Specification attached hereto as Appendix B.

In the Abstract:

Please amend the Abstract as indicated below. A clean version of the Abstract is attached hereto as Appendix C.

ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a trench formed on the~~a~~ source side of the~~a~~ drift region, the~~a~~ p-type gate region and the~~a~~ gate formed at the bottom of the trench, and the source formed over the entire surface of the unit device through the~~a~~ insulating film. The narrowest portion of the~~a~~ channel of the device is deeper than one-half the junction depth of the p-type gate region. This allows the width of the channel on the drain side to be reduced even with~~when~~ a lower energy ion implantation manufacturing process is used.